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Petitioner

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10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA

12 WESTERN DIVISION

13 UNITED STATES OF AMERICA,) Case No. CV 08-05606 DDP (JTLx)
14 Petitioner,)
15 v.) ORDER TO SHOW CAUSE
16 MIRIAM ESCOBAR,)
17 Respondent.)

19

20 Upon the Petition and supporting Memorandum of Points and
21 Authorities, and the supporting Declaration to the Petition, the
22 Court finds that Petitioner has established its *prima facie* case
23 for judicial enforcement of the subject Internal Revenue Service
24 ("IRS" and "Service") summons. See United States v. Powell,
25 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964);
26 see also, Crystal v. United States, 172 F.3d 1141, 1143-1144
27 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327
28 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-120

1 (9th Cir. 1995) (the Government's *prima facie* case is typically
2 made through the sworn declaration of the IRS agent who issued
3 the summons); accord, United States v. Gilleran, 992 F.2d 232,
4 233 (9th Cir. 1993).

5 Therefore, **IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California, **in Courtroom No. 3, United States Courthouse**
8 **312 North Spring Street, Los Angeles, California, 90012**
9 **September 22, 2008 at 10:00 a.m.**,
10 and show cause why the testimony and production of books, papers,
11 records, and other data demanded in the subject Internal Revenue
12 Service summons should not be compelled.

13 **IT IS FURTHER ORDERED** that copies of this Order, the
14 Petition, Memorandum of Points and Authorities, and accompanying
15 Declaration be served promptly upon Respondent by any employee of
16 the Internal Revenue Service or the United States Attorney's
17 Office, by personal delivery or by certified mail.

18 **IT IS FURTHER ORDERED** that within ten (10) days after
19 service upon Respondent of the herein described documents,
20 Respondent shall file and serve a written response, supported by
21 appropriate sworn statements, as well as any desired motions.
22 If, prior to the return date of this Order, Respondent files a
23 response with the Court stating that Respondent does not desire to
24 oppose the relief sought in the Petition, nor wish to make an
25 appearance, then the appearance of Respondent at any hearing
26 pursuant to this Order to Show Cause is excused, and Respondent
27 shall be deemed to have complied with the requirements of this
28 Order.

IT IS FURTHER ORDERED that all motions and issues raised by the pleadings will be considered on the return date of this Order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by sworn statements filed within ten (10) days after service of the herein described documents will be considered by the Court. All allegations in the Petition not contested by such responsive pleadings or by sworn statements will be deemed admitted.

DATED: September 2, 2008

Don Dugayson

UNITED STATES DISTRICT JUDGE

Presented By:

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